

EXHIBIT 44

From: Laxsrb
 To: abadi.rne@gmail.com
 Subject: RE: EVA AIR Reply you - ECSR/LAXSR/21000073 - NYC (DOT case no. AT2021120015)
 Date: Monday, January 3, 2022 7:56:21 PM
 Attachment: ECSR2021120015

Dear Mr. Abadi,


We wholeheartedly appreciate your patience for any delay in responding to your correspondence while we carefully reviewed this case with all related concerned departments. Please be assured that EVA Airways values all passengers and always commits to provide the best possible service to everyone who chooses to fly with us. After a thorough review with the department concerned, we would like to share with you what we have learned:

- Please kindly understand that EVA Airways does not have specific disability department. The email address feedback@evaair.com is for passengers to share their travel experiences and concerns with EVA Air. Your inquiry was about the regulation imposed by government authority and did not include any related reservation information. Hence, feedback@evaair.com sent an auto reply with the local reservation office's contact information for your convenience upon received your email on October 12, 2021.
- After further clarification with EVA reservation department, if receive any similar inquiries from passenger, reservation agents will forward all information and documentations provided by passenger to relevant department to get authorization.
- In wake of the COVID-19 global pandemic, we fully understand difficulty amidst the issue over COVID-19. Many flights were cancelled as countries around the world imposed strict travel restrictions and mandatory quarantines by closing borders and prohibiting non-citizens from entry as well as making international transit flights. Taiwan Central Epidemic Command Center (CECC) announced on May 17, 2021 that due to the surges in the number of COVID-19 cases, travel ban to take effect starting May 19, 2021, barring all non-R.O.C nationals without a valid Alien Resident Certificate (ARC) and transit passengers from entering or transiting through the country. Strict border control measures remain in force. Currently, transiting through Taiwan is still remain suspended.

Once again, Mr. Abadi, we sincerely appreciate your patience while we reviewed this case with all related departments. It is our goal to provide our loyal passengers the exceptional service in every aspect of their journeys. At EVA, we always welcome your feedback because that helps us further enhance and improve our service quality. We appreciate your kind understanding and looking forward for an opportunity to serve you in the near future. Thank you.

Sincerely,

Queen Chen
 Customer Service Department
 EVA Airways Corporation
 America Head Office
 Case no. ECSR/LAXSR/21000073 - NYC (DOT case no. AT2021120015)

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From: Laxsrb
 Sent: Monday, December 6, 2021 5:15 PM
 To: abadi.rne@gmail.com
 Subject: EVA AIR Reply you - ECSR/LAXSR/21000073 - NYC

Dear Mr. Abadi,

This email is to acknowledge that your complaint through U.S Department of Transportation has been received by EVA Airways North America Customer Service Department.


Please be assured that this case is currently under investigation by the related concerned departments. Kindly allow some time while we conduct the investigation. Please kindly provide the email address you sent your email to other than "davidchen@evaair.com"; feedback@evaair.com for better understanding of your case.

We will follow up accordingly and respond to you as soon as our investigation completed. Once again, your patience and understanding is greatly appreciated. Please refer to below case number for reference. Thank you and we looking forward to hear from you.

Case No. ECSR/LAXSR/21000073

Sincerely,

Queen Chen
 Customer Service Department
 EVA Airways Corporation
 America Head Office
 Case no. ECSR/LAXSR/21000073- NYC

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